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#### Via Overnight Mail

December 20, 2012

Arizona Corporation Commission Attn: Docket Filing Window 1200 West Washington Street Phoenix, AZ 85007

Re: Docket No. E-01933A-12-0291

MIZ DEC 21 P 1: 34

Dear Sir or Madam:

Attached please find the original and 13 copies of the DIRECT TESTIMONY AND EXHIBITS OF STEPHEN J. BARON on behalf of THE KROGER CO. to be filed in the above-referenced matter.

Very Truly Yours,

Kurt J. Boehm, Esq.

Jody Kyler Cohn, Esq.

All parties of record have been served. Please place this document of file.

Arizona Corporate a Commission

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John William Moore, Jr., (Az. Bar No. 021942)

COUNSEL FOR THE KROGER CO.

BOEHM, KURTZ & LOWRY

KJB/kew Attachments

#### **CERTIFICATE OF SERVICE**

I hereby certify that true copy of the foregoing was served by electronic mail (when available) or regular U.S. mail 20<sup>th</sup> day of December, 2012 on the parties listed below.

Kurt J. Boehm, Esq.

Jody Kyler Cohn, Esq. John William Moore., Jr., (Az Bar No. 021942)

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## ARIZONA CORPORATION COMMISSION RECEIVED

+ 7012 DEC 21 : P 1: 35

) Docket No. E-01933A-12-0291

COMMISSIONERS
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PAUL NEWMAN
BRENDA BURNS

In the Matter of the Application of Tucson Electric
Power Company for the Establishment of Just and

Reasonable Rates and Charges Designed to Realize

A Reasonable Rate of Return on the Fair Value of Its Operations Throughout the State of Arizona

**DIRECT TESTIMONY** 

**AND EXHIBITS** 

OF

STEPHEN J. BARON

(LOST FIXED COST RECOVERY MECHANISM)

ON BEHALF OF THE KROGER CO.

J. KENNEDY AND ASSOCIATES, INC. ROSWELL, GEORGIA

December 2012

### ARIZONA CORPORATION COMMISSION

)

In the Matter of the Application of Tucson Electric

Re:	wer Company for the Establishment of Just and asonable Rates and Charges Designed to Realize Reasonable Rate of Return on the Fair Value of Operations Throughout the State of Arizona	) ) Docket No. E-01933A-12-0291 ) )
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#### ARIZONA CORPORATION COMMISSION

In the Matter of the Application of Tucson Electric	)
Power Company for the Establishment of Just and	)
Reasonable Rates and Charges Designed to Realize	) Docket No. E-01933A-12-0291
A Reasonable Rate of Return on the Fair Value of	)
Its Operations Throughout the State of Arizona	)

#### DIRECT TESTIMONY OF STEPHEN J. BARON

#### 1 I. **INTRODUCTION** Q. Please state your name and business address. 2 My name is Stephen J. Baron. My business address is J. Kennedy and Associates, A. 3 Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, 4 Georgia 30075. 5 6 7 Q. What is your occupation and by who are you employed? I am the President and a Principal of Kennedy and Associates, a firm of utility rate, 8 A. 9 planning, and economic consultants in Atlanta, Georgia. 10

- Q. Please describe briefly the nature of the consulting services provided by Kennedy and Associates.
  - A. Kennedy and Associates provides consulting services in the electric and gas utility industries. Our clients include state agencies, large consumers of electricity and other market participants. The firm provides expertise in system planning, load forecasting, financial analysis, cost-of-service, and rate design. Current clients include the Georgia and Louisiana Public Service Commissions, and consumer groups throughout the United States.

A.

#### Q. Please state your educational background.

I graduated from the University of Florida in 1972 with a B.A. degree with high honors in Political Science and significant coursework in Mathematics and Computer Science. In 1974, I received a Master of Arts Degree in Economics, also from the University of Florida. My areas of specialization were econometrics, statistics, and public utility economics. My thesis concerned the development of an econometric model to forecast electricity sales in the State of Florida, for which I received a grant from the Public Utility Research Center of the University of Florida. In addition, I have advanced study and coursework in time series analysis and dynamic model building.

#### Q. Please describe your professional experience.

A. I have more than thirty years of experience in the electric utility industry in the areas of cost and rate analysis, forecasting, planning, and economic analysis.

Following the completion of my graduate work in economics, I joined the staff of the Florida Public Service Commission in August of 1974 as a Rate Economist. My responsibilities included the analysis of rate cases for electric, telephone, and gas utilities, as well as the preparation of cross-examination material and the preparation of staff recommendations.

In December 1975, I joined the Utility Rate Consulting Division of Ebasco Services, Inc. as an Associate Consultant. In the seven years I worked for Ebasco, I received successive promotions, ultimately to the position of Vice President of Energy Management Services of Ebasco Business Consulting Company. My responsibilities included the management of a staff of consultants engaged in providing services in the areas of econometric modeling, load and energy forecasting, production cost modeling, planning, cost-of-service analysis, cogeneration, and load management.

I joined the public accounting firm of Coopers & Lybrand in 1982 as a Manager of the Atlanta Office of the Utility Regulatory and Advisory Services Group. In this capacity I was responsible for the operation and management of the Atlanta office. My duties included the technical and administrative supervision of the staff, budgeting, recruiting, and marketing as well as project management on client

At Coopers & Lybrand, I specialized in utility cost analysis, 1 engagements. forecasting, load analysis, economic analysis, and planning. 2 3 In January 1984, I joined the consulting firm of Kennedy and Associates as a Vice 4 President and Principal. I became President of the firm in January 1991. 5 6 During the course of my career, I have provided consulting services to numerous 7 industrial, commercial, Public Service Commission and utility clients, including 8 9 international utility clients. 10 11 I have presented numerous papers and published an article entitled "How to Rate Load Management Programs" in the March 1979 edition of "Electrical World." My 12 article on "Standby Electric Rates" was published in the November 8, 1984 issue of 13 "Public Utilities Fortnightly." In February of 1984, I completed a detailed analysis 14 entitled "Load Data Transfer Techniques" on behalf of the Electric Power Research 15 16 Institute, which published the study. 17 I have presented testimony as an expert witness in Arizona, Arkansas, Colorado, 18 19 Connecticut, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Michigan, 20 Minnesota, Maryland, Missouri, New Jersey, New Mexico, New York, North 21 Carolina, Ohio, Pennsylvania, Texas, Utah, Virginia, West Virginia, Wisconsin, 22 Wyoming, before the Federal Energy Regulatory Commission ("FERC"), and in

1		United States Bankruptcy Court. A list of my specific regulatory appearances can be
2		found in Baron Exhibit (SJB-1).
3		
4	Q.	Have you previously presented testimony before the Arizona Corporation
5		Commission?
6	A.	Yes. I presented testimony in a Tucson Electric Power Company proceeding in 1981
7		on behalf of the Commission (Docket No. U-1933I) and in 2008 on behalf of Kroger
8		Co. (Docket No. E-01933A-07-0402). I also presented testimony in three Arizona
9		Public Service Company rate cases on behalf of Kroger Co. (Docket Nos. E-01345-
10		03-0437, E-01345A-05-0816 and E-01345A-11-0224).
11		
	_	0 1 1 1 16 4 46 5 5 41 5 15 0
12	Q.	On whose behalf are you testifying in this proceeding?
12	<b>Q.</b> A.	I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and
13		I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and
13 14		I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and other facilities in the TEP service territory. These stores consume in excess of 48
13 14 15		I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and other facilities in the TEP service territory. These stores consume in excess of 48
13 14 15 16	A.	I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and other facilities in the TEP service territory. These stores consume in excess of 48 million kWhs per year on the TEP system.
13 14 15 16 17	A. <b>Q.</b>	I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and other facilities in the TEP service territory. These stores consume in excess of 48 million kWhs per year on the TEP system.  What is the purpose of your testimony?
13 14 15 16 17 18	A. <b>Q.</b>	I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and other facilities in the TEP service territory. These stores consume in excess of 48 million kWhs per year on the TEP system.  What is the purpose of your testimony?  I will be presenting testimony responding to the Company's proposal to implement a
13 14 15 16 17 18	A. <b>Q.</b>	I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and other facilities in the TEP service territory. These stores consume in excess of 48 million kWhs per year on the TEP system.  What is the purpose of your testimony?  I will be presenting testimony responding to the Company's proposal to implement a Lost Fixed Cost Recovery Mechanism ("LFCR"). As discussed in the Direct

contrast to the recently approved LFCR mechanism for Arizona Public Service Company ("APS") that excludes large customer rate schedules that incorporate kW demand charges to recovery a majority of fixed costs for the rate.

As I testified in the APS case, I do not support an LFCR mechanism and recommend that it be rejected by the Commission. However, in no event should it apply to large customer rate schedules that have kW demand charges. As I will discuss, TEP's proposed LFCR charge would impose a uniform kWh based charge for all rate schedules, which is simply unjustified. Large customer rate schedules, such as LGS-85N recover most fixed costs through a kW demand charge.

#### Q. Would you please summarize your testimony in this case?

13 A. Yes.

• The Company has not presented substantive evidence that it requires a fixed cost revenue loss adjustment mechanism. While it is true that conservation initiatives and distributed generation both result in sales reductions, relative to the level that would exist absent such measures, the impact on TEP's rate of return on investment cannot be isolated into a single impact.

• If the Commission does adopt an LFCR, the specific mechanism proposed by TEP should be modified to correct a number of deficiencies, as explained in my testimony. In particular, consistent with the Commission's decision in the recent APS rate case (Docket No. E-01345A-11-0224), large customer rate classes should be excluded from the LFCR mechanism. These rate classes (LGS and LLP) recover a substantial portion of their fixed costs through the kW demand charges of the rates.

 If the Commission does adopt an LFCR that includes rates LGS and LLP, then the uniform LFCR rate/kWh must be revised to properly and fairly treat LGS and

LLP customers. TEP's proposed LFCR calculates a total Company lost fixed cost revenue amount and recovers these revenue dollars through a single LFCR rate/kWh applicable to all delivery service kWh (except lighting and water pumping). No recognition is given whatsoever, once the LFCR rate is calculated to the fact that most fixed costs are being recovered through the demand and customer charges for rates LGS and LLP.

#### II. LOST FIXED COST RECOVERY MECHANISM

1 2

#### Q. Would you describe the LFCR mechanism proposed by TEP?

A. The LFCR mechanism basically attempts to compute an annual level of "fixed cost" related revenue for each rate class based on EE and DG lost kWh, coupled with an estimate of the rate/kWh lost. This amount, together with any deferred balances from a prior period (due to a 2% rate impact limiter) is proposed to be recovered from all retail kWh. For demand metered, large customer classes (LGS, LLP), the rate/kWh associated with lost revenues is calculated by summing 50% of kW demand revenues and 100% of energy revenues, and then unitizing this sum by total rate class kWh.

A.

#### Q. Is the Company's proposal reasonable?

No. As a general matter, I do not believe that the Company has presented substantive evidence that it requires a fixed cost revenue loss adjustment mechanism. While it is true that conservation initiatives and distributed generation both result in sales reductions, relative to the level that would exist absent such measures, the impact on TEP's rate of return on investment cannot be isolated into a single impact. Increases in sales growth due to other factors (e.g., new customers), measurement errors in the quantification of EE and DG sales losses and the likelihood that for large customer classes, whose rates recover a significant percentage of revenues through fixed, demand charges rather than kWh energy charges, potential fixed cost revenue losses

<sup>&</sup>lt;sup>1</sup> Lighting and water pumping rate schedules are excluded from the LFCR.

will not be properly recovered by the Company's proposed uniform LFCR charge per kWh. The proposed LFCR mechanism makes no distinction between such customers despite large differences in the revenue risk between large customers who are subject to relatively stable kW demand charges to recover fixed costs and smaller residential customers who pay for fixed revenue requirements primarily through kWh energy charges. Customers on these demand metered rates (LGS and LLP) should not be included in the LFCR mechanism.

A.

#### Q. Would you explain your concerns in more detail?

While a lost fixed cost recovery mechanism is designed to protect the Company from earnings shortfalls that might be caused by energy efficiency programs, the LFCR mechanism proposed by TEP itself has nothing to do with earnings. Recovering fixed costs is not a standalone ratemaking objective. Rather, the opportunity to earn a fair rate of return on investment is the appropriate objective. The recovery of estimated fixed revenue requirements per customer through the requested LFCR mechanism does not insure that TEP will earn a fair rate of return in any future period – it does insure that the Company will earn a larger rate of return than otherwise would be the case. The LFCR mechanism relies on estimated Measurement, Evaluation and Report ("MER") kWh savings for the Company's EE programs. This measurement is only an estimate of the EE kWh reduction. Moreover, for large customer rate classes, each of these lost kWh is priced based on 100% of the rate/kWh plus 50% of the rate/kW. This measurement is clearly only a gross estimate of actual revenue loss due to EE

and does not, in any case, reflect any offsets due to increases in energy sales on the Company's earnings.

Another problem with the LFCR proposal is that it assumes that the test year level of fixed revenues is the appropriate level in any post test year period. The LFRM mechanism effectively becomes a single issue rate case that does not address possible changes in the Company's cost structure in the future period. The stated purpose of a lost fixed cost recovery mechanism is that the Company's earnings will be adversely affected by energy efficiency programs, yet the LFCR mechanism does not address earnings at all.

A.

## Q. Do have concerns about the specific provisions of the Company's proposed LFCR mechanism?

Yes. While I oppose the implementation of the LFCR mechanism, if the Commission does adopt an LFCR, the specific mechanism proposed by TEP should be modified to correct a number of deficiencies. First, consistent with the Commission's decision in the recent APS rate case (Docket No. E-01345A-11-0224), large customer rate classes should be excluded from the LFCR mechanism. These rate classes (LGS and LLP) recover a substantial portion of their fixed costs through the kW demand charges of the rates. As in the case of APS, these schedules "rate design" is an appropriate mechanism to address the lost fixed cost recovery problem. As the Commission stated in its Order in the APS case, "Although General Service Customers taking

service on rate schedules E-32L, E-32L TOU, E-34 and E-35 are not included in the LFCR mechanism, these customers pay a demand charge that recovers a relatively large portion of the APS' fixed costs to provide them service." This is also true for TEP's rate classes LGS and LLP. A substantial portion of these rate schedules recover fixed costs through the demand charges of the rates. For example, for rate LGS-85N, the proposed demand charges for the summer and winter periods are \$20/kW and \$18/kW respectively. The demand and customer charges for this rate recover 93% of LGS-85N total delivery service revenue, while the kWh energy charges recover the remaining 7% of delivery service revenue. In contrast, for the residential class, about 82% of delivery charge revenue is recovered through the kWh energy charge. The Commission should exclude LGS and LLP customers from the LFCR mechanism as was done for APS, if the LFCR proposal is adopted.

A.

## Q. Does the Company's proposed uniform LFCR rate/kWh methodology treat LGS and LLP customers fairly?

No. As I explained above, if the Commission approves the Company's LFCR mechanism, LGS and LLP customers should be excluded. However, if these rates schedules are not excluded, then the uniform LFCR rate/kWh must be revised to properly and fairly treat LGS and LLP customers. TEP's proposed LFCR calculates a total Company lost fixed cost revenue amount and recovers these revenue dollars through a single LFCR rate/kWh applicable to all delivery service kWh (except

<sup>&</sup>lt;sup>2</sup> APS Decision No. 73183 at page 29.

lighting and water pumping). No recognition is given whatsoever, once the LFCR rate is calculated to the fact that most fixed costs are being recovered through the demand and customer charges for rates LGS and LLP. Since almost all of the fixed costs associated with delivery service are being recovered through either the demand or customer charges of these rate schedules, any LFCR charge must be computed separately for these classes. Otherwise, a substantial and biased lost fixed cost recovery would occur. The most appropriate treatment would be to exclude LGS and LLP customers, as was done for APS.

#### Q. Does that complete your testimony?

11 A. Yes.

#### **AFFIDAVIT**

STATE OF GEORGIA		
COUNTY OF FULTON	)	

STEPHEN J. BARON, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.

Stephen J. Baron

Sworn to and subscribed before me on this 19th day of December 2012.

Notary Public

#### ARIZONA CORPORATION COMMISSION

In the Matter of the Application of Tucson Electric	)
Power Company for the Establishment of Just and	)
Reasonable Rates and Charges Designed to Realize	) Docket No. E-01933A-12-0291
A Reasonable Rate of Return on the Fair Value of	)
Its Operations Throughout the State of Arizona	)

#### **EXHIBIT**

**OF** 

STEPHEN J. BARON

(LOST FIXED COST RECOVERY MECHANISM)

ON BEHALF OF THE KROGER CO.

J. KENNEDY AND ASSOCIATES, INC. ROSWELL, GEORGIA

Date	Case	Jurisdict.	Party	Utility	Subject
4/81	203(B)	KY	Louisville Gas & Electric Co.	Louisville Gas & Electric Co.	Cost-of-service.
4/81	ER-81-42	МО	Kansas City Power & Light Co.	Kansas City Power & Light Co.	Forecasting.
6/81	U-1933	AZ	Arizona Corporation Commission	Tucson Electric Co.	Forecasting planning.
2/84	8924	КҮ	Airco Carbide	Louisville Gas & Electric Co.	Revenue requirements, cost-of-service, forecasting, weather normalization.
3/84	84-038-U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Excess capacity, cost-of- service, rate design.
5/84	830470-EI	FL	Florida Industrial Power Users' Group	Florida Power Corp.	Allocation of fixed costs, load and capacity balance, and reserve margin. Diversification of utility.
10/84	84-199-U	AR	Arkansas Electric Energy Consumers	Arkansas Power and Light Co.	Cost allocation and rate design.
11/84	R-842651	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Interruptible rates, excess capacity, and phase-in.
1/85	85-65	ME	Airco Industrial Gases	Central Maine Power Co.	Interruptible rate design.
2/85	I-840381	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	Load and energy forecast.
3/85	9243	KY	Alcan Aluminum Corp., et al.	Louisville Gas & Electric Co.	Economics of completing fossil generating unit.
3/85	3498-U	GA	Attorney General	Georgia Power Co.	Load and energy forecasting, generation planning economics.
3/85	R-842632	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
5/85	<b>84-24</b> 9	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design return multipliers.
5/85		City of	Chamber of	Santa Clara	Cost-of-service, rate design.

## J. KENNEDY AND ASSOCIATES, INC.

Date	Case	Jurisdict.	Party	Utility	Subject
_		Santa Clara	Commerce	Municipal	
6/85	84-768- E-42T	W	West Virginia Industrial Intervenors	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
6/85	E-7 Sub 391	NC	Carolina Industrials (CIGFUR III)	Duke Power Co.	Cost-of-service, rate design, interruptible rate design.
7/85	29046	NY	Industrial Energy Users Association	Orange and Rockland Utilities	Cost-of-service, rate design.
10/85	85-043-U	AR	Arkansas Gas Consumers	Arkla, inc.	Regulatory policy, gas cost-of- service, rate design.
10/85	85-63	ME	Airco Industrial Gases	Central Maine Power Co.	Feasibility of interruptible rates, avoided cost.
2/85	ER- 8507698	NJ	Air Products and Chemicals	Jersey Central Power & Light Co.	Rate design.
3/85	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve, prudence, off-system sales guarantee plan.
2/86	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve margins, prudence, off-system sales guarantee plan.
3/86	85-299U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design, revenue distribution.
3/86	85-726- EL-AIR	ОН	Industrial Electric Consumers Group	Ohio Power Co.	Cost-of-service, rate design, interruptible rates.
5/86	86-081- E-Gl	WV	West Virginia Energy Users Group	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
8/86	E-7 Sub 408	NC	Carolina Industrial Energy Consumers	Duke Power Co.	Cost-of-service, rate design, interruptible rates.
10/86	U-17378	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Excess capacity, economic analysis of purchased power.
12/86	38063	IN	Industrial Energy	Indiana & Michigan	Interruptible rates.

Date	Case	Jurisdict.	Party	Utility	Subject
			Consumers	Power Co.	
3/87	EL-86- 53-001 EL-86- 57-001	Federal Energy Regulatory Commission (FERC)	Louisiana Public Service Commission Staff	Gulf States Utilities, Southern Co.	Cost/benefit analysis of unit power sales contract.
4/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Load forecasting and imprudence damages, River Bend Nuclear unit.
5/87	87-023- E-C	WV	Airco Industrial Gases	Monongahela Power Co.	Interruptible rates.
5/87	87-072- E-G1	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Analyze Mon Power's fuel filing and examine the reasonableness of MP's claims.
5/87	86-524- E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic dispatching of pumped storage hydro unit.
5/87	9781	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Analysis of impact of 1986 Tax Reform Act.
6/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Economic prudence, evaluation of Vogtle nuclear unit - load forecasting, planning.
6/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in plan for River Bend Nuclear unit.
7/87	85-10-22	СТ	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Methodology for refunding rate moderation fund.
8/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Test year sales and revenue forecast.
9/87	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Excess capacity, reliability of generating system.
10/87	R-870651	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Interruptible rate, cost-of- service, revenue allocation, rate design.

Date	Case	Jurisdict.	Party	Utility	Subject
10/87	I-860025	PA	Pennsylvania Industrial Intervenors		Proposed rules for cogeneration, avoided cost, rate recovery.
10/87	E-015/ GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Excess capacity, power and cost-of-service, rate design.
10/87	8702-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue forecasting, weather normalization.
12/87	87-07-01	СТ	Connecticut Industrial Energy Consumers	Connecticut Light Power Co.	Excess capacity, nuclear plant phase-in.
3/88	10064	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Revenue forecast, weather normalization rate treatment of cancelled plant.
3/88	87-183-TF	AR	Arkansas Electric Consumers	Arkansas Power & Light Co.	Standby/backup electric rates.
5/88	870171C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
6/88	870172C005	5 PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
7/88	88-171- EL-AIR 88-170- EL-AIR Interim Rate	OH Case	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison	Financial analysis/need for interim rate relief.
7/88	Appeal of PSC	19th Judicial Docket U-17282	Louisiana Public Service Commission Circuit Court of Louisiana	Gulf States Utilities	Load forecasting, imprudence damages.
11/88	R-880989	PA	United States Steel	Carnegie Gas	Gas cost-of-service, rate design.
11/88	88-171- EL-AIR 88-170- EL-AIR	ОН	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison. General Rate Case.	Weather normalization of peak loads, excess capacity, regulatory policy.
3/89	870216/283 284/286	PA	Armco Advanced Materials Corp.,	West Penn Power Co.	Calculated avoided capacity, recovery of capacity payments.

Date	Case	Jurisdict.	Party	Utility	Subject
			Allegheny Ludlum Corp.		
8/89	8555	тх	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cost-of-service, rate design.
8/89	3840-U	GA	Georgia Public Service Commission	Georgia Power Co.	Revenue forecasting, weather normalization.
9/89	2087	NM	Attorney General of New Mexico	Public Service Co. of New Mexico	Prudence - Palo Verde Nuclear Units 1, 2 and 3, load fore- casting.
10/89	2262	NM	New Mexico Industrial Energy Consumers	Public Service Co. of New Mexico	Fuel adjustment clause, off- system sales, cost-of-service, rate design, marginal cost.
11/89	38728	IN .	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Excess capacity, capacity equalization, jurisdictional cost allocation, rate design, interruptible rates.
1/90	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Jurisdictional cost allocation, O&M expense analysis.
5/90	890366	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Non-utility generator cost recovery.
6/90	R-901609	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Allocation of QF demand charges in the fuel cost, cost-of-service, rate design.
9/90	8278	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost-of-service, rate design, revenue allocation.
12/90	U-9346 Rebuttal	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Demand-side management, environmental externalities.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, jurisdictional allocation.
12/90	90-205	ME	Airco Industrial Gases	Central Maine Power Co.	Investigation into interruptible service and rates.

## J. KENNEDY AND ASSOCIATES, INC.

Date	Case	Jurisdict.	Party	Utility	Subject
1/91	90-12-03 Interim	СТ	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Interim rate relief, financial analysis, class revenue allocation.
5/91	90-12-03 Phase II	СТ	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Revenue requirements, cost-of- service, rate design, demand-side management.
8/91	E-7, SUB SUB 487	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Revenue requirements, cost allocation, rate design, demand- side management.
8/91	8341 Phase I	MD	Westvaco Corp.	Potomac Edison Co.	Cost allocation, rate design, 1990 Clean Air Act Amendments.
8/91	91-372	ОН	Armco Steel Co., L.P.	Cincinnati Gas &	Economic analysis of
	EL-UNC			Electric Co.	cogeneration, avoid cost rate.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armoo Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
9/91	91-231 -E-NC	wv	West Virginia Energy Users' Group	Monongahela Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	8341 - Phase II	MD	Westvaco Corp.	Potomac Edison Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Results of comprehensive management audit.
	o testimony filed on this.				
11/91	U-17949 Subdocket A	LA	Louisiana Public Service Commission Staff	South Central Bell Telephone Co. and proposed merger with Southern Bell Telephone Co.	Analysis of South Central Bell's restructuring and
12/91	91-410- EL-AIR	ОН	Armco Steel Co., Air Products & Chemicals, Inc.	Cincinnati Gas & Electric Co.	Rate design, interruptible rates.

## J. KENNEDY AND ASSOCIATES, INC.

Date	Case	Jurisdict.	Party	Utility	Subject
12/91	P-880286	PA	Armoo Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.
1/92	C-913424	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Industrial interruptible rate.
6/92	92-02-19	СТ	Connecticut Industrial Energy Consumers	Yankee Gas Co.	Rate design.
8/92	2437	NM	New Mexico Industrial Intervenors	Public Service Co. of New Mexico	Cost-of-service.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cost-of-service, rate design, energy cost rate.
9/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
10/92	M-00920312 C-007	PA	The GPU Industrial Intervenors	Pennsylvania Electric Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
12/92	U-17949	LA	Louisiana Public Service Commission Staff	South Central Bell Co.	Management audit.
12/92	R-00922378	PA	Armoo Advanced Materials Co. The WPP Industrial Intervenors	West Penn Power Co.	Cost-of-service, rate design, energy cost rate, SO <sub>2</sub> allowance rate treatment.
1/93	8487	MD	The Maryland Industrial Group	Baltimore Gas & Electric Co.	Electric cost-of-service and rate design, gas rate design (flexible rates).
2/93	E002/GR- 92-1185	MN	North Star Steel Co. Praxair, Inc.	Northern States Power Co.	Interruptible rates.
4/93	EC92 21000 ER92-806- 000 (Rebuttal)	Federal Energy Regulatory Commission	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy agreement.	Merger of GSU into Entergy System; impact on system
7/93	93-0114- E-C	WV	Airco Gases	Monongahela Power Co.	Interruptible rates.

Date	Case	Jurisdict.	Party	Utility	Subject
8/93	930759-EG	FL	Florida Industrial Power Users' Group	Generic - Electric Utilities	Cost recovery and allocation of DSM costs.
9/93	M-009 30406	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Ratemaking treatment of off-system sales revenues.
11/93	346	КҮ	Kentucky Industrial Utility Customers	Generic - Gas Utilities	Allocation of gas pipeline transition costs - FERC Order 636.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Nuclear plant prudence, forecasting, excess capacity.
4/94	E-015/ GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Cost allocation, rate design, rate phase-in plan.
5/94	U-20178	LA	Louisiana Public Service Commission	Louisiana Power & Light Co.	Analysis of least cost integrated resource plan and demand-side management program.
7/94	R-00942986	PA	Armco, Inc.; West Penn Power Industrial Intervenors	West Penn Power Co.	Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense.
7/94	94-0035- E-42T	WV	West Virginia Energy Users Group	Monongahela Power Co.	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory Commission	Louisiana Public Service Commission	Gulf States Utilities/Entergy	Analysis of extended reserve shutdown units and violation of system agreement by Entergy.
9/94	R-00943 081 R-00943 081C0001	PA	Lehigh Valley Power Committee	Pennsylvania Public Utility Commission	Analysis of interruptible rate terms and conditions, availability.
9/94	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Evaluation of appropriate avoided cost rate.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone & Telegraph Co.	Proposals to address competition in telecommunication markets.

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Date	Case	Jurisdict.	Party	Utility	Subject
11/94	EC94-7-000 ER94-898-0		Louisiana Public Service Commission	El Paso Electric and Central and Southwest	Merger economics, transmission equalization hold harmless proposals.
2/95	941-430EG	со	CF&I Steel, L.P.	Public Service Company of Colorado	Interruptible rates, cost-of-service.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Cost-of-service, allocation of rate increase, rate design, interruptible rates.
6/95	C-00913424 C-00946104		Duquesne Interruptible Complainants	Duquesne Light Co.	Interruptible rates.
8/95	ER95-112 -000	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Open Access Transmission Tariffs - Wholesale.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Company	Nuclear decommissioning, revenue requirements, capital structure.
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	System Energy Resources, Inc.	Nuclear decommissioning, revenue requirements.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Nuclear decommissioning and cost of debt capital, capital structure.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Retail competition issues.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Revenue requirement analysis.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Elec. Co., Potomac Elec. Power Co., Constellation Energy Co.	Ratemaking issues associated with a Merger.
8/96	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.

Date	Case	Jurisdict.	Party	Utility	Subject
2/97	R-973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Competitive restructuring policy issues, stranded cost, transition charges.
6/97	Civil Action No. 94-11474	US Bank- ruptcy Court Middle District of Louisiana	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Confirmation of reorganization plan; analysis of rate paths produced by competing plans.
6/97	R-973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Retail competition issues, rate unbundling, stranded cost analysis.
6/97	8738	MD	Maryland Industrial Group	Generic	Retail competition issues
7 <i>1</i> 97	R-973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	97-204	КҮ	Alcan Aluminum Corp. Southwire Co.	Big River Electric Corp.	Analysis of cost of service issues - Big Rivers Restructuring Plan
10/97	R-974008	PA	Metropolitan Edison Industrial Users	Metropolitan Edison Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	R-974009	PA	Pennsylvania Electric Industrial Customer	Pennsylvania Electric Co.	Retail competition issues, rate unbundling, stranded cost analysis.
11/97	U-22491	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
11/97	P-971265	PA	Philadelphia Area Industrial Energy Users Group	Enron Energy Services Power, Inc./ PECO Energy	Analysis of Retail Restructuring Proposal.
12/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
3/98 (Allocate Cost Iss	U-22092 ed Stranded ues)	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Retail competition, stranded cost quantification.

Date	Case	Jurisdict.	Party	Utility	Subject
3/98	U-22092		Louisiana Public Service Commission	Gulf States Utilities, Inc.	Stranded cost quantification, restructuring issues.
9/98	U-17735		Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Revenue requirements analysis, weather normalization.
12/98	8794	MD	Maryland Industrial Group and Millennium Inorganic Chemicals Inc.	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
5/99 (Cross-4 Answer	EC-98- 40-000 ing Testimony)	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp.	Merger issues related to market power mitigation proposals.
5/99 (Respon Testimo		КҮ	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Performance based regulation, settlement proposal issues, cross-subsidies between electric. gas services.
6/99	98-0452	wv	West Virginia Energy Users Group	Appalachian Power, Monongahela Power, & Potomac Edison Companies	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	99-03-35	СТ	Connecticut Industrial \Energy Consumers	United Illuminating Company	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	Adversary Proceeding No. 98-1065	U.S. Bankruptcy Court	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Motion to dissolve preliminary injunction.
7/99	99-03-06	СТ	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
12/99	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Ananlysi of Proposed Contract Rates, Market Rates.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/00	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Evaluation of Cooperative Power Contract Elections
03/00	99-1658- EL-ETP	ОН	AK Steel Corporation	Cincinnati Gas & Electric Co.	Electric utility restructuring, stranded cost recovery, rate Unbundling.
08/00	98-0452 E-Gl	WVA	West Virginia Energy Users Group	Appalachian Power Co. American Electric Co.	Electric utility restructuring rate unbundling.
08/00	00-1050 E-T 00-1051-E-T	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Electric utility restructuring rate unbundling.
10/00	SOAH 473- 00-1020 PUC 2234	ΤX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges And Universities	TXU, Inc.	Electric utility restructuring rate unbundling.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, revenue requirements.
12/00	EL00-66- 000 & ER00 EL95-33-00		Louisiana Public Service Commission	Entergy Services Inc.	Inter-Company System Agreement: Modifications for retail competition, interruptible load.
04/01	U-21453, U-20925, U-22092 (Subdocket Addressing	LA B) Contested Issue	Louisiana Public Service Commission es	Entergy Gulf States, Inc.	Jurisdictional Business Separation - Texas Restructuring Plan
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Test year revenue forecast.
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning requirements transmission revenues.
11/01	U-25965	LA	Louisiana Public Service Commission	Generic	Independent Transmission Company ("Transco"). RTO rate design.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design, resource planning and demand side management.

Date	Case	Jurisdict.	Party	Utility	Subject
06/02	U-25965	LA	Louisiana Public Service Commission	Entergy Gulf States Entergy Louisiana	RTO Issues
07/02	U-21453	LA	Louisiana Public Service Commission	SWEPCO, AEP	Jurisdictional Business Sep Texas Restructuring Plan.
08/02	U-25888	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Modifications to the Inter- Company System Agreement, Production Cost Equalization.
08/02	EL01- 88-000	FERC	Louisiana Public Service Commission	Entergy Services Inc. and the Entergy Operating Companies	Modifications to the Inter- Company System Agreement, Production Cost Equalization.
11/02	02S-315EG	СО	CF&I Steel & Climax Molybdenum Co.	Public Service Co. of Colorado	Fuel Adjustment Clause
01/03	U-17735	LA	Louisiana Public Service Commission	Louisiana Coops	Contract Issues
02/03	02S-594E	СО	Cripple Creek and Victor Gold Mining Co.	Aquila, Inc.	Revenue requirements, purchased power.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Weather normalization, power purchase expenses, System Agreement expenses.
11/03	ER03-753-0	00 FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Tariff MSS-4.
11/03	ER03-583-0 ER03-583-0 ER03-583-0	01	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Market-	Evaluation of Wholesale Purchased Power Contracts.
	ER03-681-0 ER03-681-0			Ing, L.P, and Entergy Power, Inc.	
	ER03-682-0 ER03-682-0 ER03-682-0	01			
12/03	U-27136	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc.	Evaluation of Wholesale Purchased Power Contracts.
01/04	E-01345- 03-0437	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation rate design.
02/04	00032071	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Provider of last resort issues.

Date	Case	Jurisdict.	Party	Utility	Subject
03/04	03A-436E	СО	CF&I Steel, LP and Climax Molybedenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.
04/04	2003-00433 2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service Rate Design
0-6/04	03S-539E	СО	Cripple Creek, Victor Gold Mining Co., Goodrich Corp., Holcim (U.S.,), Inc., and The Trane Co.	Aquila, Inc.	Cost of Service, Rate Design Interruptible Rates
06/04	R-00049255	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
10/04	04S-164E	СО	CF&I Steel Company, Climax Mines	Public Service Company of Colorado	Cost of service, rate design, Interruptible Rates.
03/05	Case No. 2004-00426 Case No. 2004-00421	КҮ	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
07/05	U-28155	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Independent Coordinator of Transmission – Cost/Benefit
09/05	Case Nos. 05-0402-E-0 05-0750-E-F		West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Environmental cost recovery, Securitization, Financing Order
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses. Congestion Cost Recovery Mechanism
03/06	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Transmission Prudence Investigation
06/06	R-00061346 C0001-0005		Duquesne Industrial Intervenors & IECPA	Duquesne Light Co.	Cost of Service, Rate Design, Transmission Service Charge, Tariff Issues
06/06	R-00061366 R-00061367 P-00062213		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer	Metropolitan Edison Co. Pennsylvania Electric Co.	Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues

## J. KENNEDY AND ASSOCIATES, INC.

Date	Case	Jurisdict.	Party	Utility	Subject
	P-00062214		Alliance		
07/06	U-22092 Sub-J	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
07/06	Case No. 2006-00130 Case No. 2006-00129	КҮ	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
08/06	Case No. PUE-2006-	VA 00065	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Incr, Off-System Sales margin rate treatment
09/06	E-01345A- 05-0816	AZ	Kroger Company	Arizona Public Service Co.	Revenue alllocation, cost of service, rate design.
11/06	Doc. No. 97-01-15RE	CT E02		Connecticut Light & Power United Illuminating	Rate unbundling issues.
01/07	Case No. 06-0960-E-	WV 42T	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Implementation of FERC Decision Jurisdictional & Rate Class Allocation
05/07	Case No. 07-63-EL-UN	OH NC	Ohio Energy Group	Ohio Power, Columbus Southern Power	Environmental Surcharge Rate Design
05/07	R-00049255 Remand	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
06/07	R-00072155	PA .	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues.
07/07	Doc. No. 07F-037E	СО	Gateway Canyons LLC	Grand Valley Power Coop.	Distribution Line Cost Allocation
09/07	Doc. No. 05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co	. Cost of Service, rate design, tariff Issues, Interruptible rates.
11/07	ER07-682-0	00 FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Schedule MSS-3. Cost functionalization issues.
1/08	Doc. No. 20000-277-E	WY ER-07	Cimarex Energy Company	Rocky Mountain Power (PacifiCorp)	Vintage Pricing, Marginal Cost Pricing Projected Test Year
1/08	Case No. 07-551	ОН	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Class Cost of Service, Rate Restructuring, Apportionment of Revenue Increase to

Date	Case	Jurisdict.	Party	Utility	Subject
2/08	ER07-956	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Rate Schedules Entergy's Compliance Filing System Agreement Bandwidth Calculations.
2/08	Doc No. P-00072342	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Default Service Plan issues.
3/08	Doc No. E-01933A-0	AZ 5-0650	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
05/08	08-0278 E-Gl	WV	West Virginia Energy Users Group	Appalachian Power Co. American Electric Power Co.	Expanded Net Energy Cost "ENEC" Analysis.
6/08	Case No. 08-124-EL- <i>F</i>	OH ATA	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Recovery of Deferred Fuel Cost
7/08	Docket No. 07-035-93	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Rate Design
08/08	Doc. No. 6680-UR-11	WI 16	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Doc. No. 6690-UR-1	WI 19	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Case No. 08-936-EL-		Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Competitive Solicitation
09/08	Case No. 08-935-EL-		Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan
09/08	Case No. 08-917-EL- 08-918-EL-	SSO	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co	Provider of Last Resort Rate Description:
10/08	2008-00251 2008-00252		Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/08	08-1511 E-Gl	wv	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/08	M-2008- 2036188, M 2008-20361		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Transmission Service Charge
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.

## J. KENNEDY AND ASSOCIATES, INC.

Date	Case	Jurisdict.	Party	Utility	Subject
01/09	E-01345A- 08-0172	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
02/09	2008-00409	ку	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
5/09	PUE-2009 -00018	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Transmission Cost Recovery Rider
5/09	09-0177- E-GI	wv	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost "ENEC" Analysis
6/09	PUE-2009 -00016	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
6/09	PUE-2009 -00038	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Fuel Cost Recovery Rider
7/09	080677-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
8/09	U-20925 (RRF 2004)	LA	Louisiana Public Service Commission Staff	Entergy Louisiana LLC	Interruptible Rate Refund Settlement
9/09	09AL-299E	СО	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Energy Cost Rate issues
9/09	Doc. No. 05-UR-104	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
9/09	Doc. No. 6680-UR-11	WI 17	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
10/09	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Allocation of Rev Increase
10/09	09AL-299E	СО	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Cost of Service, Rate Design
11/09	PUE-2009 -00019	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Cost of Service, Rate Design
11/09	09-1485 E-P	wv	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
12/09	Case No. 09-906-EL-S	OH SO	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan

Date	Case	Jurisdict.	Party	<u>Utility</u>	Subject
12/09	ER09-1224	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
12/09	Case No. PUE-2009-	VA 00030	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Increase, Rate Design
2/10	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Rate Design
3/10	Case No. 09-1352-E-	WV 42T	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
3/10	E015/ GR-09-115	MN 1	Large Power Intervenors	Minnesota Power Co.	Cost of Service, rate design
4/10	EL09-61 FE	ERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to off-system sales
4/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses.
4/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
7/10	R-2010- 2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Cost of Service, Rate Design
09/10	2010-00167	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
09/10	10M-245E	СО	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Economic Impact of Clean Air Act
11/10	10-0699- E-42T	wv	West Virginia Energy Users Group	Appalachian Power Company	Cost of Service, Rate Design, Transmission Rider
11/10	Doc. No. 4220-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Northern States Power Co. Wisconsin	Cost of Service, rate design
12/10	10A-554EG	СО	CF&I Steel Company Climax Molybdenum	Public Service Company	Demand Side Management Issues
12/10	10-2586-EL- SSO	OH	Ohio Energy Group	Duke Energy Ohio	Provider of Last Resort Rate Plan Electric Security Plan
3/11	20000-384- ER-10	WY	Wyoming Industrial Energy Consumers	Rocky Mountain Power Wyoming	Electric Cost of Service, Revenue Apportionment, Rate Design

Date_	Case	Jurisdict.	Party	Utility S	Subject
5/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design
6/11	Docket No. 10-035-124	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/11	PUE-2011 -00045	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
07/11	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Entergy System Agreement - Successor Agreement, Revisions, RTO Day 2 Market Issues
07/11	Case Nos. 11-346-EL-SS 11-348-EL-SS		Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Provider of Last Resort Issues
08/11	PUE-2011- 00034	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Rate Recovery of RPS Costs
09/11	2011-00161 2011-00162	КҮ	Kentucky Industrial Utility Consumers	Louisville Gas & Electric Co. Kentucky Utilities Company	Environmental Cost Recovery
09/11	Case Nos. 11-346-EL-S3 11-348-EL-S3		Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Stipulation Support Testimony
10/11	11-0452 E-P-T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Energy Efficiency/Demand Reduction Cost Recovery
11/11	11-1274 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/11	E-01345A- 11-0224	AZ	Kroger Company	Arizona Public Service Co.	Decoupling
12/11	E-01345A- 11-0224	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
3/12	Case No. 2011-00401	KY	Kentucky Industrial Utility Consumers	Kentucky Power Company	Environmental Cost Recovery
4/12	2011-00036 Rehearing C		Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design
5/12	2011-346 2011-348	ОН	Ohio Energy Group	Ohio Power Company	Electric Security Rate Plan Interruptible Rate Issues
6/12	PUE-2012 -00051	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Fuel Cost Recovery Rider

Date	Case	Jurisdict.	Party	Utility	Subject
6/12	12-00012 12-00026	TN	Eastman Chemical Co. Air Products and Chemicals, Inc.	Kingsport Power Company	Demand Response Programs
6/12	Docket No. 11-035-200	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/12	12-0275- E-GI-EE	WV	West Virginia Energy Users Group	Appalachian Power Company	Energy Efficiency Rider
6/12	12-0399- E-P	wv	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")
7/12	120015-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
7/12	2011-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Environmental Cost Recovery
8/12	Case No. 2012-00226	KY	Kentucky Industrial Utility Consumers	Kentucky Power Company	Real Time Pricing Tariff
9/12	ER12-1384	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement, Cancelled Plant Cost Treatment
9/12	2012-00221 2012-00222		Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/12	12-1238 E-Gl	W	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost Recovery Issues
11/12	12-1188- E-PC	wv	West Virginia Energy Users Group	Appalachian Power Company	Securitization of ENEC Costs